

CHAPTER 340
COST ACCOUNTING, DAILY STATUS AND COST REPORTING
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341 INCIDENT COST ACCOUNTING

Incident expenditures are documented utilizing the Statewide Accounting, Budgeting and Human Resource System (SABHRS). The numbering system incorporates a six-digit number that reflects the protection (1-digit), Area or Bureau (1-digit), calendar year (1-digit) and the individual accounting number (3-digits).

The first digit is used to differentiate between three (3) protection scenarios. The numbers currently authorized are 4, 7, 8 and 9.

- ✖ Series numbers beginning with **4** are assigned to **SUPPORT** incidents where we intend to bill all our costs to another agency for incidents such as All Hazard and Search & Rescue.
- ✖ Series numbers beginning with **7** are assigned to **SUPPORT** incidents where we intend to bill all our costs to another agency with the fire protection responsibility and **BUREAU** numbers for Bureau specific costs.
- ✖ Series numbers beginning with **8** are assigned to **County ASSIST** incidents only. They are used for assignment of State costs incurred on a county co-op. incident and include all mutual aid on the three eastern Areas.
- ✖ Series numbers beginning with **9** are assigned to **State DIRECT** protection incidents only and include all mutual aid incidents on the three Direct Protection Areas.

The second digit identifies the office with responsibility for assigning the SABHRS number and, in addition, normally designates the area in which the action occurred. The following are the authorized second digits to be utilized:

- ✖ 0 – Forestry
- ✖ 1 – NRCC
- ✖ 2 – Unassigned for 2014
- ✖ 3 – Unassigned for 2014
- ✖ 4 – Eastern Land Office
- ✖ 5 – Northwestern Land Office
- ✖ 6 – Southwestern Land Office
- ✖ 7 – Central Land Office
- ✖ 8 – Northeastern Land Office
- ✖ 9 – Southern Land Office

The third digit identifies the calendar year:

- ✖ 1 – 2011
- ✖ 2 – 2012
- ✖ 3 – 2013
- ✖ 4 – 2014....

The final three (3) digits designate the number of available numbers within any series to assign to specific or miscellaneous fires.

For example, the number **971001** represents a DNRC Direct Protection wildfire (**9**), assigned by the Central Land Office (**7**), in 2011 (**1**), and the first sequential number (**001**); 971001, 971002, 971003, etc.

The xxx997 series numbers are set aside for Pre-positioning/Severity/Extended Operations Funding.

The xxx998 series numbers are set aside for Mutual Aid. Mutual Aid is defined as response to an incident where costs are incurred but will not be billed. Examples of mutual aid include, but are not limited to: DNRC assistance provided at no cost to a protecting agency or instances where no formal request for assistance has been received from the county but DNRC is still providing resources.

There has been a general support number assigned to each office to be used for fire suppression expenditures that cannot be pro-rated to a specific fire. For example, 95x999 would be used if a Northwestern Land Office dispatcher spent time on several direct protection lightning fires and could not accurately pro-rate that time to each individual fire. The same conditions would also apply to 75x999 and 85x999 within Northwestern Land Office.

The following numbering chart is also available on the DNRC Fire & Aviation, Fire Business website: <http://dnrc.mt.gov/forestry/Fire/Business/dispatch.asp>

Assigned 2014 DNRC Fire Numbers

1/9/2014 11:07

1st Digit	2nd Digit	3rd Digit	4-6 Digits
Protection	Area # Name	Year #	# Sequence
7 - Other Agency Support	0 Forestry	9 2009	001-999
8 - County Assist	1 NRCC	0 2010	
9 - Direct (Formerly 5)	2	1 2011	
	3	2 2012	
	4 EAS	3 2013	
	5 NWS	4 2014	
	6 SWS	5 2015	
	7 CES	6 2016	
	8 NES	7 2017	
	9 SOS	8 2018	
Example: 843001			
8 = County Assist	4 = Eastern Land Office	3 = CY 2013	001 = Specific #

Forestry Division 70	
704001	Best Value Administration In Area
704002 - 704099	FAMB General Support
704100 - 704199	BMB General Support
704200 - 704299	FEMA General Support
704300	FEMA Miscellaneous
704301	In Geographic Area Dispatcher Support
704302	Out of Geographic Area Dispatcher Support
704997	FAMB Severity/Extended Operations
704900 - 704999	FSO General Support
FAMB = Fire & Aviation Management Bureau BMB = Business Management Bureau FEMA = Federal Emergency Management Agency FSO = Financial Services Office	

Mutual Aid or General Support

998 - Mutual Aid

- * Response to an incident where costs are incurred but will not be billed. DNRC assistance provided at no cost to the protecting agency.
- * No formal request for assistance has been received from the county but DNRC is still providing resources.

Examples: * Initial attack support
 * Dispatched a fire engine to help a county/other agency protection agency for a brief period of time.

999 - General Support

Fire Support:

1. DNRC resources were working on multiple fires but billable time could not be accurately pro-rated to the individual fires.
2. DNRC is providing knowledge and expertise to an incident.

Examples: *Office support
 *Line officer support for one or multiple fires
 *Miscellaneous support for multiple fires
 *Not resource ordered for the fire - lending expertise
 *Inspections
 *Agency rep covering for a unit
 *Duty Officer

NRCC 71	
404001 - 404050	MT All Risk incidents
714027 - 714200	Specific Support Out of Area

OTHER AGENCIES			
714001	FWS	USFWS	US Fish and Wildlife Service
714002	BRF	USFS	Bitterroot NF
714003	CNF	USFS	Custer NF
714004	BDF	USFS	Beaverhead NF
714005	FNF	USFS	Flathead NF
714006	GNF	USFS	Gallatin NF
714007	HNF	USFS	Helena NF
714008	KNF	USFS	Kootenai NF
714009	LCF	USFS	Lewis & Clark NF
714010	LNF	USFS	Lolo NF
714011	BFA	BIA	Blackfoot
714012	CRA	BIA	Crow
714013	FHA	BIA	Flathead
714014	FBA	BIA	Fort Belknap
714015	NCA	BIA	Northern Cheyenne
714016	RBA	BIA	Rocky Boy
714017	FPA	BIA	Fort Peck
714018	LED	BLM	Lewistown
714019	MCD	BLM	Miles City
714020	BUD	BLM	Butte
714021	BID	BLM	Billings
714022	GNP	NPS	Glacier NP
714023	YNP	NPS	Yellowstone NP

Assigned 2014 DNRC Fire Numbers

SWS		6	Southwest Land Office
DIRECT PROTECTION			MSO Misc
			CLW Misc
			ANA Misc
			LCN Misc
			GAR Misc
	-	964200	Specific Direct MSO
	-	964300	Specific Direct ANA
	-	964500	Specific Direct CLW
	-	964600	Specific Direct GAR
	-	964700	Specific Direct LCN
FEDERAL SUPPORT			Severity/Extended Operations
			General Direct
	-	764200	Specific Support MSO
	-	764300	Specific Support ANA
	-	764500	Specific Support CLW
	-	764600	Specific Support GAR
	-	764700	Specific Support LCN
	-	764900	Specific Support HAM
			Federal Mutual Aid
			Federal General Support
COUNTY ASSIST	-	864200	Specific County Assist MSO
	-	864300	Specific County Assist ANA
	-	864500	Specific County Assist CLW
	-	864600	Specific County Assist GAR
	-	864700	Specific County Assist LCN
	-	864900	Specific County Assist HAM
			County Mutual Aid
			County General Support

CES		7	Central Land Office
DIRECT PROTECTION			HLN Misc
			DIL Misc
	-	974300	Specific Direct HLN
	-	974400	Specific Direct DIL
			Severity/Extended Operations
FEDERAL SUPPORT			General Direct
	-	774300	Specific Support HLN
	-	774400	Specific Support DIL
	-	774500	Specific Support BZN
	-	774600	Specific Support CON
COUNTY ASSIST			Federal Mutual Aid
			Federal General Support
	-	874300	Specific County Assist HLN
	-	874400	Specific County Assist DIL
	-	874500	Specific County Assist BZN
	-	874600	Specific County Assist CON
			County Mutual Aid
			County General Support

NWS		5	Northwest Land Office
DIRECT PROTECTION			KAL Misc
			STW Misc
			SWN Misc
			PLN Misc
			LIB Misc
	-	954200	Specific Direct LIB
	-	954400	Specific Direct PLN
	-	954700	Specific Direct KAL, STW, SWN
			Severity/Extended Operations
			General Direct
FEDERAL SUPPORT	-	754200	Specific Support LIB
	-	754400	Specific Support PLN
	-	754700	Specific Support KAL, STW, SWN
			Federal Mutual Aid
			Federal General Support
COUNTY ASSIST	-	854200	Specific County Assist LIB
	-	854400	Specific County Assist PLN
	-	854700	Specific County Assist KAL, STW, SWN
			County Mutual Aid
			County General Support

EAS		4	Eastern Land Office
FED SUPP			Specific Support
			Federal Mutual Aid
			Federal General Support
COUNTY ASSIST	-	844200	Specific County Assist
			Severity/Extended Operations
			County Mutual Aid
			County General Support

NES		8	Northeastern Land Office
FED SUPP			Specific Federal Support
			Federal Mutual Aid
			Federal General Support
COUNTY ASSIST	-	884200	Specific County Assist
			Severity/Extended Operations
			County Mutual Aid
			County General Support

SOS		9	Southern Land Office
FED SUPP			Specific Support
			Federal Mutual Aid
			Federal General Support
COUNTY ASSIST	-	894200	Specific County Assist
			Severity/Extended Operations
			County Mutual Aid
			County General Support

A. PROCEDURES

1. **4xxxxx Fire Organizational Number Series (All Risk)**

This series is used only for all risk incidents under DES tasking, search and rescue requests, etc. Numbers will be assigned in ascending order and a number cannot be used twice in the same fiscal year.

The Northern Rockies Coordination Center assigns numbers for this series of numbers. Numbers will be assigned in ascending order and a number cannot be used twice in the same fiscal year.

2. **7xxxxx Fire Organizational Number Series (Support)**

This series is used only for fires occurring on other agencies' fire protection responsibility, whether in-state or out-of-state. Land Offices assign numbers within only their area of responsibility from their block. The Northern Rockies Coordination Center assigns numbers for all fire support out-of-state. Numbers will be assigned in ascending order and a number cannot be used twice in the same fiscal year unless it is a general or special center number.

3. **8xxxxx Fire Organizational Number Series (County Assist)**

This series is used only for fires occurring within a county within the State/County Cooperative Fire Program. Land Offices assign numbers within their area of responsibility only from their block. Assisting counties on emergencies that are not within the confines of our cooperative fire agreement will be assigned a 7xxxxx support number for possible later billing. This series is considered not billable to a county, but may be billable to the party or parties responsible for starting the fire. A formal written request for County Assistance signed by the County Commissioners **must be submitted** to the Fire and Aviation Management Bureau for each 8xxxxx number assigned.

4. **9xxxxx Fire Organizational Number Series (Direct)**

This series is used only for fires occurring on State direct protection. Each Land Office with direct protection responsibilities has an assigned block of numbers and can only assign numbers within their area of responsibility. This series is not to be used for agency support or county assist fires. This series includes all human, lightning, mutual aid and false alarms on State direct protection.

5. **Pre-Positioning/Severity/Extended Operations Funding (xxx997)**

As deemed necessary by the Fire Bureau Chief due to fire indices, current and expected fire behavior or increased preparedness levels (typically PL 4 & PL 5) Pre-Positioning/Severity/Extended Operations funding may be requested. The need for this type of funding should be based on the need for additional personnel and equipment to meet DNRC's expectations of fire prevention and suppression and to continue to meet staffing,

safety and work/rest guidelines. Efforts should be coordinated with local and interagency fire cooperators statewide. Approval for funding will be from the Fire Bureau Chief, or designee.

Upon approval by the Fire Bureau Chief (or designee) expenditures may be charged to the Pre-Position/Extended Operations/Severity number xxx997 when conditions warrant. Examples of this may include times of high fire danger; weather; high fire indices; red flag warnings; increased patrol flights, need for additional staffing, etc. Expenditures may include regular wages, overtime, lodging and per diem. Justification documentation must be provided to expend Fire Suppression Fund monies. Documentation will include a justification email sent to the Fire Bureau Chief (or designee) and the Incident Business Coordinator and documented on the employee time sheet in the *COMMENTS* section. A copy of the timesheet will then need to be sent to the Incident Business Coordinator for the documentation package.

Additionally, funding may be requested to employ personnel during that period of time when a seasonal position would have normally been placed in an *inactive* status. The extension period does not necessarily extend the official fire season. An official extension of the regular fire season requires a completely different process. The funding approval only extends the use of seasonal personnel outside of their scheduled period of employment. All other policies and guidelines apply for seasonal employment. Extended resource funding will be allowed for either EFF hiring or overtime costs for regular employees to cover our initial attack needs. All other options (vacancy savings, employee scheduling, additional seasonal hiring, etc.) must be utilized prior to hiring EFF's or authorizing overtime hours. Seasonal positions reporting regular time into the xxx997 centers will switch their regular time into an established fire suppression center during suppression activities.

Requests will be made following guidelines within this manual, as well as the guidelines developed in the Northern Rockies Coordinating Group Fire Severity Authorization (see Appendix for an example of an NRCG Severity Authorization). In extreme fire years, this will help to spread the cost and responsibility of suppression and pre-suppression duties.

Requests for funding should justify the reason for the request and explain the current and expected fire situation, weather, and fuel conditions. The request should also list the number and type of resources requested and associated estimated cost involved.

Pay rates for equipment and personnel will be predetermined using the NWCG Interagency Incident Management Handbook – NRCG Blue page supplement, Emergency Equipment Rental Agreements, Incident Rental Agreements or other signed agreements.

Hiring of Emergency Firefighter (EFF) and emergency equipment resources will follow all other guides and procedures for hiring of emergency personnel and equipment. This should be preplanned and determined within the zone dispatch centers or through preplanned agreements.

Pre-Position/Severity/Extended Operations funding requests should be continually monitored to determine whether the need is still justified. If weather conditions have changed significantly, ending the potential fire threat, the funding may be cancelled. Please be aware that xxx997 is a non-budgeted center, and that any supplemental expenditures will be closely scrutinized by the budget office and legislative fiscal division. We will be required to defend or justify our actions for expending non-budgeted funds; therefore only reasonable and justifiable requests will be approved.

Once Pre-Position/Severity/Extended Operations resources are assigned to an incident, those resources will be funded by that incident number and not by the Pre-Position/Severity/Extended Operations funding number.

6. **MUTUAL AID Number Series (xxx998)**

These assigned numbers are to be used for mutual aid only when DNRC responds to an incident that will not be billed, but costs are incurred. A unique number from the correct numbering series should be used if the incident is to be billed. Mutual Aid as defined in the Cooperative Fire Management Agreement is “*assistance provided by a Supporting Agency at no cost to the Protecting Agency. Mutual aid is limited to those initial attack resources that have been determined to be appropriate and which are preplanned and shown in Ops or mobilization guides*”. Each Area Office has been designated a pre-assigned mutual aid number (see pages 5-6 of this chapter for specific Area mutual aid numbers).

7. **Prescribed Fire**

Prescribed fire assistance and support provided by DNRC to federal agencies requires a signed reimbursement agreement between a DNRC area land office and a federal agency to obligate funding. State spending authority will only be granted per the terms of these individual agreements. **The agreement and related spending authority must be in place before the assistance is provided.** Contact the Forestry Division's Business Management Bureau to initiate a reimbursement agreement as early as possible. The Business Management Bureau will facilitate the agreement process, request spending authority, and handle related billing. Costs must be tracked by the land office to support billing. Prescribed fire is non-suppression, therefore exempt employees may earn compensatory time but not overtime. Non-exempt employees may earn overtime.

8. **Payroll Procedures**

The employee records the regular, overtime, and comp hours earned for a particular incident on the time report using the assigned cost accounting number. Personnel budgeted to programs other than fire should bill their regular, overtime, and comp hours earned to the incident organizational numbers and submit their time report to their respective payroll personnel.

9. **Incident Numbers:**

It should be noted that the incident number and the accounting number are two completely separate numbers. Each Land Office/Unit/IA Station that has jurisdiction for the incident should assign a unique number to each incident they respond to within their area of responsibility. Area and Unit numbers should be assigned only to **State Direct** and **County Assist** fires and be in the same consecutive series. For example, the following may be how the Southwestern Land Office would assign a series of Area fire numbers to different fire incidents:

<u>Area Fire Number</u>	<u>Unit/IA Fire Number</u>	<u>Accounting Number</u>
SWS-001	MSO-001	96x001
SWS-002	ANA-001	86x201
SWS-003	CLW-001	96x002
SWS-004	MSO-002	76x001

10. **Fire Suppression Billing**

Cooperator agency bills, for the most part, are not received until February of the following year and are mostly paid in the next fiscal year, using the accrual process. Information to verify the bills would be obtained from the dispatch logs and other staffing and equipment records retained at the Land Office. Cooperator support costs will not show up in SABHRS until the bill is paid. Should there be a major fire with significant cooperator costs and a complete fire cost is necessary prior to receipt of the invoice, an early billing or estimate may be requested from the cooperating agency; however, it may only include a percentage of the final costs, and a final bill will follow.

It is extremely important that whenever we are receiving support or providing it to another agency we obtain the other agency's fire cost accounting number for each incident. This number is necessary during later billing procedures between the agencies. For example, the U.S. Forest Service assigns what is known as a "**P**" code to any incident that their resources may be assigned. The Forest Service utilizes the P code pretty much the same as we utilize the SABHRS number. The Northern Rockies fire cache in Missoula will not issue any items to any agency unless they have this P code on the resource order. The Bureau of Land Management, National Park Service, US Fish Wildlife Service, Bureau of Indian Affairs, Tribes and other State agencies issue similar numbers. The incident number is critical in the billing process also.

11. **Accounting Codes for Fire Suppression and Fire Claims**

Coding fire suppression payroll, supply invoices, contracts (equipment use) and fire claims correctly is important in that it ensures that we can easily and correctly provide data for documentation to federal agencies. This includes documentation for FEMA reimbursement and audits. (See Appendix of this manual for the account codes in Chapter 320.)

B. DIRECTION FOR INCIDENT CHARGES – OTHER AGENCIES

The basic underlying principle is that the organization with protection responsibility should only pay for resources that they approve and approved resources should be documented on a resource order.

Discussions with your colleagues should be happening to further clarify when/if charging to a specific incident (either ours or theirs) is appropriate.

DNRC line officers/agency representatives should have a resource order in order to charge to a federal incident.

When providing support to federal incidents please charge your time as outlined below:

Line Officer/Agency Representative	
• Resource Ordered	Charge directly to the federal incident
	If working on multiple federal incidents, each forest has a support charge code that could be utilized for this purpose
• Not Resource Ordered	Charge to the appropriate DNRC support code
Support Staff	
• Resource Ordered	Charge directly to the federal incident
• Not Resource Ordered	
○ If working within the scope of your normal job duties	Charge to the appropriate DNRC support code
○ Providing mobilization support	Charge directly to the federal incident, documented as a support order in ROSS
Overtime	Charge directly to the federal incident, must have a resource order.

342 NON-FIRE INCIDENT ACCOUNTING

A. WITHIN MONTANA

Montana State law (76-11-101 MCA) authorizes DNRC to "*protect the natural resources of the State -- from destruction by fire --.*" Authority to manage other than wildland fire incidents (earthquakes, floods, civil disturbances, etc.) is vested in other agencies. In most cases where DNRC is involved in other than wildland fire incidents, DNRC resources will be under the direction of the Montana Disaster and Emergency Services (DES) Agency. Permission to respond to other agency requests must be obtained from the Director of the DNRC or designated representative.

When supporting other agencies such as DES, DNRC resources will use the policies and procedures of the responsible agency, as directed.

In the absence of other responsible agency direction, DNRC will use the procedures, forms, etc. described in this manual and the NWCG IIBMH, but must obtain a separate incident accounting number (4xxxxx series) and name (i.e., May/June Floods 2011 Support, Alberton Chlorine Spill, etc.). This accounting number may be obtained from NRCC through the Fire and Aviation Management Bureau. **Area Suppression numbers are not to be assigned.**

B. OUT-OF-MONTANA

The USFS is the primary federal agency responsible for Presidential Declared Disasters (Federal Emergency Management Agency (FEMA), Homeland Security Department). Wording in the Montana Cooperative Fire Protection and Stafford Act Response Agreement pertaining to the Robert T. Stafford Disaster Relief and Emergency Assistance Act, states that the State of Montana may be reimbursed as long as a Presidential Declared Disaster declaration is in effect. Otherwise the State of Montana cannot be reimbursed. All in-state and out-of-state per diem rules and procedures apply. See Chapter 310 of this manual for meal, lodging, cell phone and laptop guidelines. **71xxxx numbers will be assigned by the Northern Rockies Coordination Center.**

343 DAILY STATUS (209) REPORTING

For individual project fires that exceed 100 acres in size or 300 acres in grass, each fire must be reported daily using ICS form 209, Incident Status Summary. Such reports will originate at the fire and be submitted through the Internet site daily until the fire is declared controlled.

The ICS 209 can also be used to report significant current concentrations of smaller fires, such as lightning concentrations, incendiary activity, groups of railroad fires, etc., and is a valuable tool when making application for a FEMA declaration.

When an ICS organization is activated for a single fire or an assigned group of fires, the Incident Commander is responsible to the Area Manager or their designated Line Officer or Agency Representative for ICS 209 daily status reporting along with his/her other assigned fire duties. If the ICS Planning Section Chief position is filled, the IMT Planning Section Chief is responsible to the Incident Commander for ICS 209 daily status reporting by 2100 hrs each day. If the fire workload justifies, a Situation Unit Leader position may be filled within the Planning Section. When filled, the Situation Unit Leader position is responsible to the Planning Section Chief for ICS 209 daily status reporting, among other duties.

The Incident Management Team Finance Section Chief is responsible for preparing Daily Cost estimates and other financial information used by the Planning Section in preparing the ICS 209 daily status summary.

A sample ICS 209 Incident Status Summary may be found on the NRCC website:
<http://gacc.nifc.gov/nrcc/predictive/intelligence/intelligence.htm>

344 STATE-OWNED EQUIPMENT RATES

See the NRCG supplement to Chapter 50 of the IIBMH, Section 01.9 for State of Montana equipment rates.

345 INCIDENT BUSINESS ADVISOR (IBA)

A. ROLES AND RESPONSIBILITIES

The Department of Natural Resources and Conservation (DNRC) IBA works for the Agency Administrator (Line Officer) and has five primary responsibilities.

1. Conveys and defines the Line Officer's administrative and fiscal direction to incident management teams, buying teams, expanded dispatch organizations and area command teams that may be supporting DNRC.
2. Advises the Line Officer regarding incident business management practices as needed.
3. Advises the Incident Management Team (IMT) and other organizations of DNRC specific business management practices and provides information as needed.
4. Monitors business management practices and incident operations to assure cost management objectives are met.
5. Ensure fire records meet DNRC standards and both the cost unit database and report products support DNRC's need to implement cost share agreements, provide FEMA documentation or other specific needs.

B. INCIDENT BUSINESS ADVISOR JOB AID

See the Appendix of this manual for the IBA Job Aid. It is also available at the following site: <http://dnrc.mt.gov/forestry/Fire/Business/Firefinanceforms.asp>

UPON ARRIVAL AT THE INCIDENT:

1. Attend Line Officer, Agency Administrator or Incident Management Team briefing
2. Meet with agency and team personnel that you will interface with
3. Gather information necessary to assess incident assignment and determine immediate needs and actions

DURING THE INCIDENT ASSIGNMENT:

1. Attend Line Officer briefings, IMT briefings/meetings, team closeouts and other meetings as appropriate
2. Evaluate and share with the Line Officer and/or Agency Administrator and other agency staff, pertinent information which may affect incident business management
3. Review incident business reports/documents to ensure agency/unit direction is being met and that requested reports are accurate and timely
4. Interact and coordinate with agency staff, IMT, Interagency cooperators and other support units. Receive and provide current information.
5. Identify fiscal processes
6. Watch out for red flags
7. Review cost management process and concerns
8. Document Daily
9. Maintain necessary level of communications with Forestry Division, Land Office, Unit and IMT personnel to identify and discuss issues, share information and share resources.
 - a. Line Officer(s)
 - b. Fire Program Manager or Rural Fire Program Coordinator
 - c. DNRC Incident Business Management Coordinator
 - d. DNRC's FEMA advisor and FEMA Cost Recovery Team (FEMA CRT)
 - e. Buying Team Leader
 - f. Expanded Dispatch Supervisor or Coordinator
 - g. Incident Commander
 - h. Logistics Chief
 - i. Finance Chief
 - j. County Agency Representative or County Advisor
10. Review and/or assist in development of cost share agreements.

11. Assist IMT(s) and support units with implementing the agency's business management guidelines.
 - a. Review interagency agreements and annual operating plans.
 - b. Determine and facilitate implementation of the most efficient business practices for handling compensation for injury, use of per diem, payment of state agreements by federal buying or payment teams, claims settlement, and cost reporting and time documentation, including at staging areas and mobilization centers.
12. Provide Line officer and IMT(s) updates on IBA activities, decisions, issues and concerns.
13. Provide input into transfers of command/transitions:
 - a. From one IMT to another on an incident.
 - b. From one Area Command to another.
 - c. From multiple incidents to complexes or the reverse.
 - d. From a single jurisdiction incident to a multi-jurisdiction incident.
 - e. Of an incident to a different incident agency.
 - f. From an IMT back to the host agency
14. Be alert for emerging situations that can result in excessive costs or administrative workload for the incident agency. For example:
 - a. Individual incidents are merging or splitting in complexes, resulting in confusion with tracking resources by incident. Resources should be officially demobilized and mobilized to the new incident, not just transferred. Review and discuss assignment of incident numbers and impact to incident agency's fiscal staff, cost accounting, and obligations reporting.
 - b. Massive overload of the dispatch system is requiring the direct transfer of cache supplies and equipment from one incident to another incident, particularly when the incidents are in different jurisdictions. Incident transfer policies must be strictly followed.
 - c. A FEMA Declaration has been implemented. Fire and Aviation Management Bureau will staff up with FEMA CRT and FEMA THSP. Coordinate with the FEMA advisor to determine current eligibility requirements and any special

requirements of the Declaration. Facilitate implementation of procedures used by IMTs, Buying Teams or other support groups to meet FEMA requirements.

- d. Out-of-area IMTs are being utilized by the agency. Be alert for practices that may conflict with NRCG policies, incorrect supplements to the IIBMH, and excessive name requests when local resources, both personnel and equipment, are available, etc.
 - e. Urban interface is involved and there is extensive use of local government resources, including law enforcement, that are operating without or outside existing agreements.
 - f. Multiple jurisdictions are involved, and cost share agreements are being developed too slowly.
 - g. The fire season is such that large fires are developing into campaigns requiring multiple IMT transitions.
 - h. Out-of-area expanded dispatch or buying teams are in place, resulting in the use of non-local resources when local resources are available.
 - i. Extensive pre-orders are placed for ongoing incidents by incoming teams.
15. Review incident finance package requirements with DNRC representatives, Finance Section Chief and appropriate finance staff to assure DNRC standards and expectations are being met.

PRIOR TO RELEASE FROM THE ASSIGNMENT:

- 1. Provide an IBA narrative with recommendations to the Line Officer.
- 2. Participate in the transition meeting with replacement IBA and DNRC Line Officer and staff.
- 3. Obtain Performance Evaluations.
- 4. Provide Performance Evaluation to IBA-Trainee if assigned.
- 5. Provide your post incident contact number.

346 COST SHARE AGREEMENTS

A. OVERVIEW

A cost share agreement documents the financial responsibility for incident costs and may also identify specific requirements of other parties involved in an incident. Cost share agreements

should be prepared for multi-jurisdictional incidents where a decision has been made to share resource costs. However, master agreements between agencies take precedence when negotiating cost share agreements.

1. The line officer is responsible for signing a cost share agreement. The line officer (or designee) is also responsible for the oversight of the cost share process and will be held accountable for all negotiations.
2. The Fire and Aviation and Business Management Bureaus will review all cost share agreements before final signatures are obtained. The Incident Business Coordinator/BMB will ensure compliance with master agreements, final payment and FEMA issues.

B. USING COST SHARE AGREEMENTS

A cost share agreement may be established for on incident costs as well as off incident costs (expanded dispatch mobilization centers, buying teams, etc). More than one agreement may be necessary to document cost share responsibilities:

1. Incident complexity changes frequently, and may affect the terms of the cost share agreement.
2. Although cost share agreements probably are not going to be finalized until after the incident, it is necessary to establish the terms of a cost share agreement from the time the incident has gone beyond one agency's jurisdiction in order for the Incident Management Team to properly track costs.
3. Sometimes, cost shares may need to be renegotiated if an incident increases in complexity or size.
4. Cost share agreements must be easily understood and correspond to agency cost accounting methods in order to facilitate the billing process.
5. Cost share agreements should identify the following:
 - a. Costs to be shared.
 - b. Additional Costs to be borne by an individual agency.
 - c. Methods by which costs will be shared.
 - d. Cost share determination period or actual cost share period if applicable, must be identified.
 - e. Final agency apportionments of costs, as agency accounting systems are unable to separate final costs by the actual cost share period. A final percentage for each agency is determined through the appropriate methodology. This final percentage

will be applied to the total actual cost of the fire (except for the you order you pay and flat amount methodologies).

C. **COST SHARE METHODOLOGIES**

1. **Costs by Acre**

Costs are shared based on the acreage percentage of the fire within an agency's protection area. This method is typically most effective when an agency's responsibilities, objectives and suppression costs are similar and direct resources utilized by all agencies are considered equal.

2. **Costs by Effort**

Costs are shared on usage of resources - effort (daily assignment of resources, weighted control lines within each protection area, and use of ISuite data to tract costs within each protection area).

3. **Cost Share by Flat Amount**

Costs are shared when effort expended was limited in terms of resources and duration when the fire crosses into another party's direct protection area.

4. **You Order, You Pay**

Each agency is fiscally responsible for the resources they order, regardless of where they are used on the incident.

Sample cost share agreements can be found in the Interagency Incident Business Management Handbook (IIBMH), Chapter 80, Cost Accounting. Northern Rockies Cost Share and Decision Document templates and Cost Share Methodologies can be found in the on the NRCG Business Committee website:

http://www.fs.fed.us/r1/fire/nrcg/Committees/business_committee.htm

347 **DECISION DOCUMENTS**

A. **OVERVIEW**

The purpose of the decision document is to capture the **decisions and major actions of those Agencies** that have responsibilities related to the fire. This includes the: who, what, why, when, and where to support those decisions and actions. It should also document those situations when the agencies agree to disagree. In addition, the decisions and rationale contained in the document will determine if costs are going to be apportioned. If costs are to be apportioned, then a cost share agreement will be developed (as described in Section 346 of this chapter) and serve

as an addendum to the decision document. If costs are not going to be shared, this decision will also be captured within this document.

It is critical when costs will not be shared; that a document capturing this decision is signed, included in the fire package, and forwarded to the respective agencies. In absence of a signed document in multi-jurisdictional fires, the federal agencies will attempt to recover costs.

Decision Document templates may be found on the following website:
<http://www.fs.fed.us/r1/fire/nrcg/>

348 COST MANAGEMENT

In the State of Montana there is a goal to manage the cost of wildland fires. **Turning the incident over to an IMT does not end the DNRC Line Officer's role in cost control.**

Coaching and mentoring is the key concept.

- Ask for assistance.
- Use an Agency Administrator Representative or an Incident Business Advisor (IBA). IBA's are required on Type 1 incidents. IBA's may be requested for assistance on other incidents as needed i.e. decision documents and cost shares at the discretion of the Line Officer.